WP(C) 1736/2007

BEFORE

THE HON’BLE MR JUSTICE I. A. ANSARI

Heard Ms. U Chakraborty, learned counsel for the petitioner, and Mr. U B huyan, learned counsel, appearing on behalf of the respondents.

Against the assessment orders and notices of demand, dated 17-06-2004 an d 27-12-2005, the petitioner, who is the assessee, has preferred appeals. These appeal have been registered as KMJ 02/2006 and Appeal No. KMJ 03/2003. The griev ance of the writ petitioner is that though petitions seeking stay of the impugne d notices of demand were filed, in the said two appeals, no order has been passe d on the said petitions for stay by the Commissioner of Income Tax (Appeals).

Considering the matter in its entirety and in the interest of justice, t he respondent No.1, namely, Commissioner of Income Tax (Appeals), is hereby dire cted to consider the stay applications, hear the parties and pass appropriate or der(s) thereon within a period of 30 days from the date of receipt of a certifie d copy of this order by the respondent No.1. Until the time necessary order(s) a re passed on the said stay petitions, the recovery proceedings, launched against the petitioner, shall remain suspended.

The direction to consider and dispose of the petition shall not be const rued as a direction given by this Court to necessarily stay the recovery of the assessed amounts.

This writ petition shall stand disposed of in terms of the above observations an d directions.